

SEC. 4. The amendments to the Internal Revenue Code of 1954 made by sections 2 and 3 of this Act, and provisions having the same effect as this amendment, which shall be considered to be included in chapter 3 of the Internal Revenue Code of 1939, shall apply to the estates of all decedents dying after December 31, 1953.

Approved February 20, 1956.

Effectivity.

26 USC app. 811  
et seq; post p. 26.

## Public Law 415

## CHAPTER 64

### AN ACT

February 20, 1956  
[H. R. 6043]

To amend section 216 (b) of the Merchant Marine Act, 1936, as amended, to provide for the maintenance of the Merchant Marine Academy.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That section 216 (b) of the Merchant Marine Act, 1936, as amended (U. S. C., title 46, sec. 1126), is amended to read as follows:

Merchant Marine  
Academy.  
53 Stat. 1183.

"(b) (1) The Secretary of Commerce shall maintain a Merchant Marine Academy at Kings Point, New York, for the instruction and preparation for service in the merchant marine of selected persons as officers thereof. Competitive examinations shall be held annually among those persons nominated as candidates to the Academy by Senators and Representatives. The number of vacancies allocated to each State shall be proportioned to the representation in Congress from that State. Appointments from each State shall be made by the Secretary of Commerce from among qualified candidates nominated from that State in the order of merit established by the examinations. In case vacancies remain after the appointments under the preceding sentence have been made, the Secretary of Commerce shall fill them by appointments from qualified candidates from other States.

Maintenance.

"(2) In connection with such instruction and as a part thereof, the Secretary of Commerce is authorized to provide for training of merchant marine cadets on Government-owned and subsidized vessels and, in cooperation with other governmental and private agencies, on other vessels, and, for instructional purposes only, in shipyards, plants, and industrial and educational organizations under rules and regulations prescribed by the Secretary of Commerce and upon such terms as the Secretary of Commerce may arrange, and expenditures incident to such training are hereby authorized.

Training.

"(3) Cadets appointed to the United States Merchant Marine Academy may be appointed by the Secretary of the Navy as Reserve midshipmen in the United States Navy and may be commissioned as Reserve ensigns in the United States Navy upon graduation from the Academy.

Appointments,  
etc.

"(4) Cadets at the United States Merchant Marine Academy shall receive allowances for all required uniforms and textbooks as prescribed by rules and regulations under this Act, and to transportation, including reimbursement of traveling expenses, while traveling under orders as a cadet.

Allowances.

"(5) (a) 'Representative' as used in this Act shall include Delegates to the House of Representatives from Alaska and Hawaii and the Resident Commissioner from the Commonwealth of Puerto Rico.

"Representa-  
tive".

"(b) 'State' as used in this Act shall include Territories of Alaska, Hawaii, and the Commonwealth of Puerto Rico."

"State".

Approved February 20, 1956.